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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.8188 OF 2007

Shri Maqsood Yusuf Merchant ..Petitioner.

V/s.

Union of India & Ors. ..Respondents.

Mr.S.N.Kantawala i/b. M/s.Khaitan & Co. for petitioner.

Mr.R.F.Lambay with A.M.Sethna for respondents.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 1ST NOVEMBER, 2007.

P.C. :-

Rule. Heard forthwith.

2. It is the case of the petitioner that before the Settlement Commission he had taken a contention in so far as the purported act had taken place outside the customs boundaries, the provisions of the Customs Act would not apply. It is argued that though the contention was raised, the same was not answered and penalty has been imposed on the petitioner herein.

3. Considering the said controversy, the impugned order to the limited extent in so far as the

imposition of the penalty on the petitioner is concerned is set aside and the matter is remanded back to the Settlement Commission for deciding the contention of the petitioner raised herein according to the law and after hearing the parties.

4. Rule is made absolute accordingly with no order as to costs.

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.)